

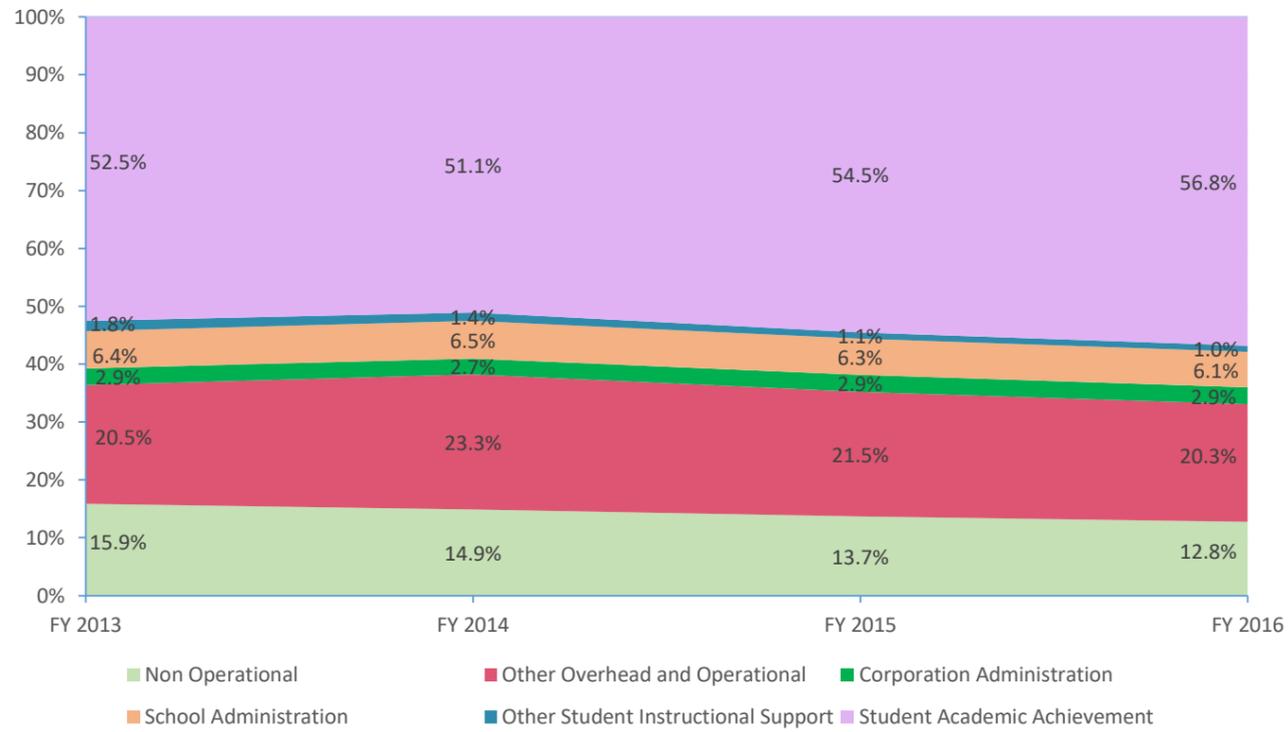
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Southwest Parke Com Sch Corp (6260)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$4,616,857	47.0%	\$5,885,259	55.8%	\$5,499,133	52.5%	\$5,505,646	51.1%	\$5,698,391	54.5%	\$6,168,012	56.8%
Student Instructional Support	\$688,604	7.0%	\$681,549	6.5%	\$860,071	8.2%	\$859,190	8.0%	\$766,148	7.3%	\$779,118	7.2%
<b>Total</b>	<b>\$5,305,461</b>	<b>54.0%</b>	<b>\$6,566,808</b>	<b>62.3%</b>	<b>\$6,359,204</b>	<b>60.7%</b>	<b>\$6,364,836</b>	<b>59.0%</b>	<b>\$6,464,539</b>	<b>61.8%</b>	<b>\$6,947,129</b>	<b>64.0%</b>

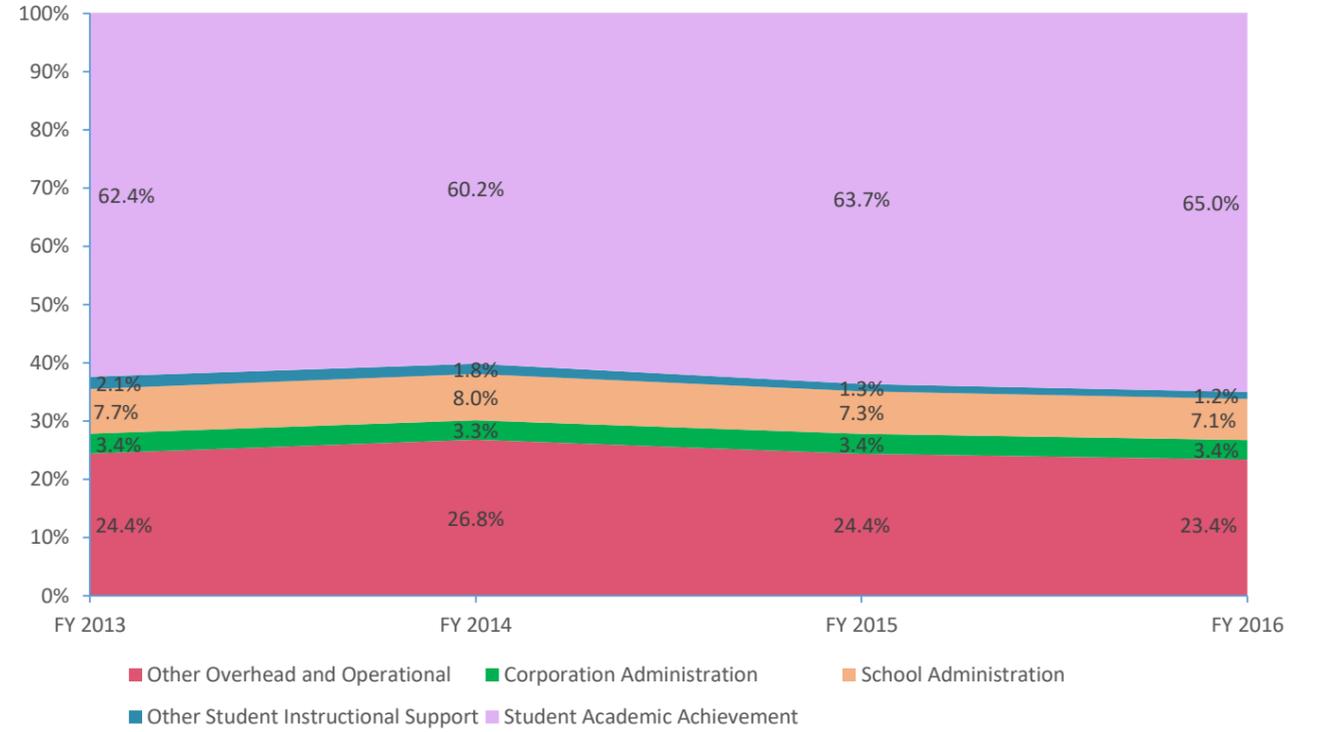
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,288,274	23.3%	\$2,432,397	23.1%	\$2,449,089	23.4%	\$2,810,548	26.1%	\$2,557,333	24.5%	\$2,522,801	23.2%
Non Operational	\$2,227,230	22.7%	\$1,545,798	14.7%	\$1,661,135	15.9%	\$1,604,255	14.9%	\$1,430,201	13.7%	\$1,383,972	12.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$4,515,504</b>	<b>46.0%</b>	<b>\$3,978,195</b>	<b>37.7%</b>	<b>\$4,110,223</b>	<b>39.3%</b>	<b>\$4,414,803</b>	<b>41.0%</b>	<b>\$3,987,534</b>	<b>38.2%</b>	<b>\$3,906,773</b>	<b>36.0%</b>

<b>Grand Total</b>	<b>\$9,820,965</b>	<b>\$10,545,003</b>	<b>\$10,469,428</b>	<b>\$10,779,638</b>	<b>\$10,452,073</b>	<b>\$10,853,903</b>
--------------------	--------------------	---------------------	---------------------	---------------------	---------------------	---------------------

**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Southwest Parke Com Sch Corp (6260)**

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$265,056	\$270,475	NA	NA	2.0%
11100	Regular Programs	Elementary	\$1,619,554	\$3,168,037	\$2,548,097	\$2,452,025	51.4%	-22.6%	-3.8%
11300	Regular Programs	High School	\$1,035,212	\$1,490,228	\$1,700,561	\$1,771,404	71.1%	18.9%	4.2%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$17,190	\$16,344	\$57,378	NA	233.8%	251.1%
11420	Regular Programs	Vocational Education - Agriculture B	\$33,196	\$40,527	\$48,281	\$49,799	50.0%	22.9%	3.1%
11460	Regular Programs	Vocational Education - Occupational Home Economics	\$31,767	\$36,964	\$43,142	\$43,317	36.4%	17.2%	0.4%
11510	Regular Programs	Vocational Education - Cooperative Education	\$0	\$0	\$0	\$46,839	NA	NA	NA
11910	Regular Programs	Other Regular Programs - Competency Testing	\$2,853	\$1,219	(\$4,030)	\$51,172	1693.7%	4099.1%	1369.8%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$0	\$0	\$0	\$5,000	NA	NA	NA
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$160,998	\$214,745	\$304,499	\$317,940	97.5%	48.1%	4.4%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$90,262	\$66,671	\$82,946	\$78,606	-12.9%	17.9%	-5.2%
12350	Special Programs	Physical Impairment - Homebound	\$6,227	\$15,041	\$5,297	\$3,216	-48.3%	-78.6%	-39.3%
12410	Special Programs	Emotional Disabilities - Full Time	\$47,920	\$71,186	\$97,447	\$95,880	100.1%	34.7%	-1.6%
12610	Special Programs	Learning Disability	\$28,766	\$0	\$0	\$0	-100.0%	NA	NA
12710	Special Programs	Equal Opportunity At Risk	\$3,134	\$3,527	\$0	\$0	-100.0%	-100.0%	NA
12810	Special Programs	Special Education Preschool	\$38,500	\$31,625	\$18,563	\$34,375	-10.7%	8.7%	85.2%
14100	Summer School Programs	Elementary	\$0	\$0	\$6,039	\$6,039	NA	NA	0.0%
14300	Summer School Programs	High School	\$25,582	\$21,962	\$5,673	\$4,669	-81.7%	-78.7%	-17.7%
15100	Enrichment Programs	Non-Credit	\$0	\$0	\$0	\$3,439	NA	NA	NA
16200	Remediation	Preventive Remediation	\$22,426	\$12,705	\$35,077	\$32,152	43.4%	153.1%	-8.3%
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$0	\$0	\$0	\$492	NA	NA	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$154,185	\$217,785	\$67,565	\$213,199	38.3%	-2.1%	215.5%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$65,585	\$72,720	\$83,640	\$130,188	98.5%	79.0%	55.7%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$1,763	\$16,483	\$150	\$0	-100.0%	-100.0%	-100.0%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$631	\$18,473	\$0	\$9,836	1458.3%	-46.8%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$13,494	\$35,676	\$0	\$0	-100.0%	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$110,351	\$128,984	\$72,874	\$72,656	-34.2%	-43.7%	-0.3%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$47,831	\$94,968	\$104,686	\$153,679	221.3%	61.8%	46.8%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$33,441	\$8,670	NA	NA	-74.1%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$0	\$81,940	\$26,233	\$33,879	NA	-58.7%	29.1%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$136,810	\$221,687	NA	NA	62.0%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$469	\$0	\$0	\$0	-100.0%	NA	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$80,699	\$10,911	\$0	\$0	-100.0%	-100.0%	NA
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$15,641	\$15,692	\$0	\$0	-100.0%	-100.0%	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$196,494	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$3,833,540</b>	<b>\$5,885,259</b>	<b>\$5,698,391</b>	<b>\$6,168,012</b>	<b>60.9%</b>	<b>4.8%</b>	<b>8.2%</b>
<b>Student Instructional Support</b>									
21220	Students	Guidance Services - Counseling Services	\$104,324	\$116,027	\$64,188	\$65,176	-37.5%	-43.8%	1.5%
21320	Students	Health Services - Medical Services	\$778	\$0	\$0	\$0	-100.0%	NA	NA
21340	Students	Health Services - Nurse Services	\$31,621	\$42,610	\$47,969	\$47,805	51.2%	12.2%	-0.3%
21390	Students	Health Services - Other Health Services	\$127	\$52	\$133	\$0	-100.0%	-100.0%	-100.0%
24100	School Administration	Office of The Principal	\$413,255	\$522,859	\$653,859	\$666,137	61.2%	27.4%	1.9%
<b>Student Instructional Support Total</b>			<b>\$550,106</b>	<b>\$681,549</b>	<b>\$766,148</b>	<b>\$779,118</b>	<b>41.6%</b>	<b>14.3%</b>	<b>1.7%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$10,098	\$10,967	\$10,765	\$12,237	21.2%	11.6%	13.7%
23150	General Administration	Board of Education - Legal Services	\$116	\$2,750	\$30,196	\$14,631	12471.7%	432.0%	-51.5%
23160	General Administration	Board of Education - Promotion Expenses	\$3,348	\$3,231	\$2,810	\$2,750	-17.9%	-14.9%	-2.1%
23190	General Administration	Board of Education - Other Governing Body Services	\$651	\$0	\$0	\$446	-31.6%	NA	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$169,227	\$145,531	\$156,806	\$137,262	-18.9%	-5.7%	-12.5%
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$42,482	\$44,978	\$71,255	NA	67.7%	58.4%
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$50,920	\$58,142	\$60,118	NA	18.1%	3.4%

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Southwest Parke Com Sch Corp (6260)**

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change						
					2006 to 2016	2009 to 2016	2015 to 2016				
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$0	\$6	\$0	\$0	NA	-100.0%	NA				
25193 Central Services Fiscal Services - Other - Printed Forms	\$689	\$0	\$0	\$0	-100.0%	NA	NA				
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$87	\$0	\$2,092	\$1,765	1924.4%	NA	-15.6%				
25196 Central Services Fiscal Services - Other - Cash Change	\$150	\$0	\$0	\$0	-100.0%	NA	NA				
25199 Central Services Fiscal Services - Other - Other	\$0	\$3,518	\$250	\$2,250	NA	-36.0%	800.0%				
25300 Central Services Printing, Pub., and Duplicating Services	\$2,215	\$0	\$0	\$0	-100.0%	NA	NA				
25750 Central Services Personnel Services - Health Services	\$834	\$140	\$1,585	\$0	-100.0%	-100.0%	-100.0%				
25870 Central Services Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$0	\$0	\$14,498	NA	NA	NA				
26200 Operation and Maintenance of Plant Services Maintenance of Buildings	\$827,399	\$955,611	\$818,924	\$807,428	-2.4%	-15.5%	-1.4%				
26300 Operation and Maintenance of Plant Services Maintenance of Grounds	\$1,306	\$1,542	\$10,597	\$4,729	262.1%	206.8%	-55.4%				
26400 Operation and Maintenance of Plant Services Maintenance of Equipment	\$71,138	\$87,684	\$67,439	\$73,026	2.7%	-16.7%	8.3%				
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$832	\$0	\$0	\$0	-100.0%	NA	NA				
26499 Category not Specified Other - 2007 Account Code	\$73,037	\$0	\$0	\$0	-100.0%	NA	NA				
26500 Operation and Maintenance of Plant Services Vehicle Maintenance (not buses)	\$15,562	\$4,259	\$18,733	\$123	-99.2%	-97.1%	-99.3%				
26600 Operation and Maintenance of Plant Services Security Services	\$0	\$0	\$38,682	\$18,014	NA	NA	-53.4%				
26700 Operation and Maintenance of Plant Services Insurance	\$58,837	\$86,921	\$94,703	\$95,988	63.1%	10.4%	1.4%				
27010 Student Transportation Service Area Direction	\$3,560	\$5,850	\$16,508	\$14,560	309.0%	148.9%	-11.8%				
27100 Student Transportation Vehicle Operation	\$16,242	\$162,880	\$0	\$12,623	-22.3%	-92.3%	NA				
27400 Student Transportation Purchase of School Buses	\$43,040	\$43,490	\$52,542	\$0	-100.0%	-100.0%	-100.0%				
27700 Student Transportation Contracted Transportation Services	\$451,377	\$400,892	\$590,527	\$612,420	35.7%	52.8%	3.7%				
27900 Student Transportation Other Student Transportation Services	\$16,670	\$13,033	\$34,306	\$46,840	181.0%	259.4%	36.5%				
31100 Food Services Operations Service Area Direction	\$22,962	\$97,796	\$31,740	\$32,503	41.6%	-66.8%	2.4%				
31200 Food Services Operations Food Preparation and Dispensing	\$113,827	\$90,907	\$195,368	\$196,619	72.7%	116.3%	0.6%				
31400 Food Services Operations Food Purchases	\$200,523	\$209,876	\$248,640	\$269,279	34.3%	28.3%	8.3%				
31900 Food Services Operations Other Food Services	\$21,585	\$12,109	\$31,001	\$21,438	-0.7%	77.0%	-30.8%				
<b>Overhead and Operational Total</b>					<b>\$2,125,313</b>	<b>\$2,432,397</b>	<b>\$2,557,333</b>	<b>\$2,522,801</b>	<b>18.7%</b>	<b>3.7%</b>	<b>-1.4%</b>
<b>Non Operational</b>											
33400 Category not Specified Athletic Coaches	\$66,773	\$88,536	\$72,516	\$91,462	37.0%	3.3%	26.1%				
33500 Category not Specified Welfare Activities Services	\$144	\$3,853	\$9,329	\$11,780	8103.4%	205.7%	26.3%				
33990 Other Community Services Other	\$269	\$0	\$0	\$0	-100.0%	NA	NA				
43000 Category not Specified Professional Services	\$7,600	\$11,922	\$15,339	\$18,187	139.3%	52.6%	18.6%				
44000 Category not Specified Educational Specifications Dev.	\$1,956	\$7,908	\$5,013	\$1,215	-37.9%	-84.6%	-75.8%				
45100 Building Acquisition, Construction and Improvement Building Acquisition, Const. and Improv.	\$675,729	\$59,865	\$153,266	\$119,625	-82.3%	99.8%	-21.9%				
45500 Building Acquisition, Construction and Improvement Rent of Build., Facilities, and Equip.	\$49,757	\$35,669	\$12,873	\$15,849	-68.1%	-55.6%	23.1%				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$7,212	\$217,011	\$115,679	\$77,702	977.4%	-64.2%	-32.8%				
49000 Category not Specified Other Facilities Acq. and Construction	\$0	\$10,000	\$10,000	\$0	NA	-100.0%	-100.0%				
51100 Principal on Debt Bonds	\$0	\$0	\$0	\$32,302	NA	NA	NA				
52200 Interest on Debt Temporary Loans	\$45,945	\$45,952	\$0	\$0	-100.0%	-100.0%	NA				
52600 Interest on Debt Other DLGF Approved Debt	\$0	\$0	\$0	\$24,146	NA	NA	NA				
53100 Lease Rental Buildings-Principal	\$1,177,869	\$1,006,000	\$973,440	\$961,860	-18.3%	-4.4%	-1.2%				
54100 Advancements and Obligations Veterans' Memorial Fund - Principal	\$19,558	\$9,535	\$0	\$0	-100.0%	-100.0%	NA				
54200 Advancements and Obligations Common School Fund - Principal	\$160,993	\$49,547	\$61,996	\$29,844	-81.5%	-39.8%	-51.9%				
59200 Other Debt Services Obligations Bank Fee	\$0	\$0	\$750	\$0	NA	NA	-100.0%				
<b>Non Operational Total</b>					<b>\$2,213,806</b>	<b>\$1,545,798</b>	<b>\$1,430,201</b>	<b>\$1,383,972</b>	<b>-37.5%</b>	<b>-10.5%</b>	<b>-3.2%</b>
<b>Prorated by Fund</b>											
26491 - SAA NA PERF - 2007 Account Code	\$24,343	\$0	\$0	\$0	NA	NA	NA				
26491 - SIS NA PERF - 2007 Account Code	\$4,645	\$0	\$0	\$0	NA	NA	NA				
26491 - O&O NA PERF - 2007 Account Code	\$5,087	\$0	\$0	\$0	NA	NA	NA				
26491 - NO NA PERF - 2007 Account Code	\$486	\$0	\$0	\$0	NA	NA	NA				
26492 - SAA NA Social Security - 2007 Account Code	\$251,162	\$0	\$0	\$0	NA	NA	NA				
26492 - SIS NA Social Security - 2007 Account Code	\$40,528	\$0	\$0	\$0	NA	NA	NA				
26492 - O&O NA Social Security - 2007 Account Code	\$56,989	\$0	\$0	\$0	NA	NA	NA				

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Southwest Parke Com Sch Corp (6260)**

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
					2006 to 2016	2009 to 2016	2015 to 2016
26492 - NO NA Social Security - 2007 Account Code	\$4,140	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$504,507	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$92,701	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$100,195	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$8,728	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$3,305	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$625	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$690	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$69	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$1,098,201</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>